

--- "Series of 1897" - 1 POUND - Red - COUPON - the "Widow Queen" - scanned at 100% scale ---

--- Recess printed on horizontal mesh wove - *without control numbers* - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- coarse roulette - 75 x 35 mm. and ½ lb. coupons, plus an 189_ stub ---

Chris Ryan, "Canadian Revenue Newsletter", No. 42, of June 2003

"Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty. The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

The catalogue lists these one pound recess printed red "Series of 1897" Coupon stamps as:

RM-348c† - 1 pound, red, coarse roulette, on horizontal mesh wove - without control numbers, with seven ½ pound coupons and an **189_** stub - **WANTED!**

RM-348e - 1 pound, red, coarse roulette, on horizontal mesh wove - without control numbers, with six ½ pound coupons and a **189_** stub



★ **RM-348e** - 1 pound, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with six ½ lb. coupons and an **189_** stub



★ **RM-348e SP** - 1 pound, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with six ½ lb. coupons and an **189_** stub - stamped **CANCELLED** roller cancelled **TOBACCO / A-20** by the tobacco merchant "C. T. Bates & Co.", Ottawa

--- "Series of 1897" - 1 POUND - Red - COUPON - the "Widow Queen" - scanned at 100% scale ---

--- Recess printed on horizontal mesh wove - with $4\frac{1}{2}$ mm. blue controls - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- RM-348 - coarse roulette - 75 x 35 mm. and seven $\frac{1}{2}$ lb. coupons, plus a 190_ stub ---

The catalogue lists this one pound recess printed red "Series of 1897" Coupon stamp as:

RM-348 - 1 pound, red, coarse roulette, CWCS, *recess printed* on horizontal mesh wove - $4\frac{1}{2}$ mm. red controls, with seven $\frac{1}{2}$ pound coupons and a 190_ stub



080907	RM-348	1 pound, red, coarse roulette, CWC, on horizontal mesh wove
080946★	RM-348	1 pound, red, coarse roulette, CWCS, on horizontal mesh wove, with seven ½ pound coupons and a 190 _ stub
080963	RM-348	1 pound, red, coarse roulette, CWC, on horizontal mesh wove
080980	RM-348	1 pound, red, coarse roulette, CWC, on horizontal mesh wove
080982	RM-348	1 pound, red, coarse roulette, CWC, on horizontal mesh wove
080986	RM-348	1 pound, red, coarse roulette, CWC, on horizontal mesh wove

Without the stub, the following could be either **RM-348n** or **RM-348cn**



★**RM-348 TP** - 1 pound, red, coarse roulette, CWC, without control numbering,
on horizontal mesh wove, with seven ½ lb. coupons - ★*two copies*

File path is [c:\CR - STAMPS\RM_STAMPS\COUPONS\1897\Red\1 pound],
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November 3rd 2013, JBH